

Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.ustreas.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Form 8840 Department of the Treasury Internal Revenue Service	Closer Connection Exception Statement for Aliens ▶ Attach to Form 1040NR or Form 1040NR-EZ. For the year January 1—December 31, 2000, or other tax year beginning _____, 2000, and ending _____, 2000, and ending _____	OMB No. 1545-1410 <div style="font-size: 2em; font-weight: bold; margin: 5px 0;">2000</div> Attachment Sequence No. 101
Your first name and initial _____ Last name _____		Your U.S. taxpayer identification number, if any _____

Fill in your addresses only if you are filing this form by itself and not with your U.S. tax return

Address in country of residence

Address in the United States

Part I General Information

- 1 Enter your U.S. visa number, if any ▶ _____
- 2 Of what country or countries were you a citizen during the tax year? _____
- 3 What country or countries issued you a passport? _____
- 4 Enter your passport number(s) ▶ _____
- 5 Enter the number of days you were present in the United States during:
 2000 _____ 1999 _____ 1998 _____
- 6 During 2000, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to change your status to that of a lawful permanent resident of the United States (see instructions)? ☐ Yes ☐ No

Part II Closer Connection to One Foreign Country

- 7 Where was your tax home during 2000? _____
- 8 Enter the name of the foreign country to which you had a closer connection than to the United States during 2000
 ▶ _____
Next, complete Part IV on the back.

Part III Closer Connection to Two Foreign Countries

- 9 Where was your tax home on January 1, 2000? _____
- 10 After changing your tax home from its location on January 1, 2000, where was your tax home for the remainder of 2000?

- 11 Did you have a closer connection to each foreign country listed on lines 9 and 10 than to the United States for the period during which you maintained a tax home in that foreign country? ☐ Yes ☐ No
 If "No," attach an explanation.
- 12 Were you subject to tax as a resident under the internal laws of (a) either of the countries listed on lines 9 and 10 during all of 2000, or (b) both of the countries listed on lines 9 and 10 for the period during which you maintained a tax home in each country? ☐ Yes ☐ No
- 13 Have you filed or will you file tax returns for 2000 in the countries listed on lines 9 and 10? ☐ Yes ☐ No
 If "Yes" to either line 12 or line 13, attach verification.
 If "No" to either line 12 or line 13, please explain ▶ _____

Next, complete Part IV on the back.

Part IV Significant Contacts With Foreign Country or Countries in 2000

- 14 Where was your regular or principal permanent home located during 2000 (see instructions)?
- 15 If you had more than one permanent home available to you at all times during 2000, list the location of each and explain ►
- 16 Where was your family located?
- 17 Where was your automobile(s) located?
- 18 Where was your automobile(s) registered?
- 19 Where were your personal belongings, furniture, etc., located?
- 20 List social, cultural, religious, and political organizations you currently participate in and the location of each:
- | | | | |
|---|-------|----------|-------|
| a | _____ | Location | _____ |
| b | _____ | Location | _____ |
| c | _____ | Location | _____ |
| d | _____ | Location | _____ |
| e | _____ | Location | _____ |
- 21 Where was the bank(s) with which you conducted your routine personal banking activities located?
- | | | | |
|---|-------|---|-------|
| a | _____ | c | _____ |
| b | _____ | d | _____ |
- 22 Did you conduct business activities in a location other than your tax home? ☐ Yes ☐ No
If "Yes," where?
- 23a Where was your driver's license issued?
- b If you hold a second driver's license, where was it issued?
- 24 Where were you registered to vote?
- 25 When completing official documents, forms, etc., what country do you list as your residence?
- 26 Have you ever completed:
- | | | | |
|---|------------------------------------------------------------------------------------|------------------------------|-----------------------------|
| a | Form W-8 or Form W-8BEN (relating to foreign status)? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| b | Form W-9, Request for Taxpayer Identification Number and Certification? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| c | Form 1078, Certificate of Alien Claiming Residence in the United States? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| d | Any other U.S. official forms? If "Yes," indicate the form(s) ► | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
- 27 In what country/countries did you keep your personal, financial, and legal documents?
- 28 From what country/countries did you derive the majority of your 2000 income?
- 29 Did you have any income from U.S. sources? ☐ Yes ☐ No
If "Yes," what type?
- 30 In what country/countries were your investments located (see instructions)?
- 31 List any charitable organizations to which you made contributions and their locations:
- | | | | |
|---|-------|----------|-------|
| a | _____ | Location | _____ |
| b | _____ | Location | _____ |
| c | _____ | Location | _____ |
| d | _____ | Location | _____ |
- 32 Did you qualify for any type of government-sponsored "national" health plan? ☐ Yes ☐ No
If "Yes," in what country?
- If "No," please explain ►
- If you have any other information to substantiate your closer connection to a country other than the United States or you wish to explain in more detail your response to lines 14 through 32, attach a statement to this form.

Sign here only if you are filing this form by itself and not with your U.S. tax return

Under penalties of perjury, I declare that I have examined this form and the accompanying attachments, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.



Your signature



Date